

in lieu of other compensation for his services, unless the commissioners shall provide for compensation to the mayor otherwise; and it shall be the duty of the mayor to keep a true account and record of all fines, penalties, forfeitures and costs imposed and collected by him under any of the provisions of this act, or for violation of any ordinance, by-law, rule or regulation made in pursuance hereof, showing the name and residence of each defendant and nature of the offense, the date of the hearing or trial, the amount of fine, penalty and costs imposed, and by whom. All fines, penalties and forfeitures shall be collected and paid over to the use and for the benefit of said town, including also such officers' fees and costs as shall not be payable to the mayor as compensation.

Mayor to keep records.

SEC. 11. That the mayor may issue process to the town marshal or to any other policeman or to any constable or other lawful officers in the county of Beaufort to whom a justice of the peace may issue similar process, and such process, when attested by the corporate seal, shall run anywhere in the State of North Carolina, and they shall execute the same: *Provided*, that neither the town marshal nor any policeman nor other town officer shall execute any process beyond or outside of the boundaries of Long Acre Township, unless the offense was committed or cause of action arose within the corporate limits of the town, or any violation of the provisions of this act: *Provided further*, that a judgment rendered by the mayor, under the provisions of this act shall have all the force, authority and validity of a judgment rendered by a justice of the peace, and may be enforced and executed against parties in the county of Beaufort and elsewhere in the same manner and by the same means.

Process of mayor.

Process under seal.

Proviso: limit on authority of town marshal.

Proviso: force of judgment.

SEC. 12. That, in order to raise funds for the expenses incident to the proper government of the town, the commissioners may annually levy and collect the following taxes: (1) On all real and personal property within the corporate limits and upon all subjects taxed by the State *ad valorem*, a tax not exceeding thirty-three and one-third cents on every one hundred dollars of value; (2) On all taxable polls, one dollar each, who may be a resident of the town the first day of June of each year; (3) On all other subjects of taxation not to exceed one-half of the State tax.

Taxes.

Property tax.

Poll tax.

Other subjects of taxation.

SEC. 13. That all the taxes due the town shall be collected by the town marshal or other officer designated for that purpose by the commissioners, in the same manner as sheriffs are allowed to collect taxes, and he shall give a good and sufficient bond, to be approved by the commissioners. All property, polls and all other subjects of taxation shall be listed with the town clerk, who shall act as list-taker in that behalf, unless otherwise provided by the commissioners, and who shall be authorized to administer oaths to persons listing the same.

Collection of taxes.

Property to be listed.